

ABSTRACT OF THE DISCLOSURE

A plastic panel assembly is formed by least first and second plastic boards secured at an interlocked joint of the boards. Each of boards having an identical construction comprises a main body portion with first and second side edges to opposite sides of the board. The first edge region has a locking part extending down from the top surface of the board and the second edge region has a second locking part extending up from the bottom surface of the board. The first and second locking parts of the boards secured with one another to form the interlocked joint. The panel assembly further includes a moisture drainage channel and a mechanical fastener receiving surface separated from one another at the interlocked joint of the assembly.